

By Messrs. Tancerati of Springfield and Kingston of Springfield, petition of Charles V. Ryan, Jr., Anthony M. Scibelli, William J. Kingston, Armand N. Tancerati and Stanley J. Zarod for extending the time within which applications for abatement of taxes on real and personal property may be filed in the city of Springfield. Taxation.

**The Commonwealth of Massachusetts**

In the Year One Thousand Nine Hundred and Sixty-Two.

AN ACT EXTENDING THE TIME WITHIN WHICH APPLICATIONS FOR ABATEMENT OF TAXES ON REAL AND PERSONAL PROPERTY MAY BE FILED IN THE CITY OF SPRINGFIELD.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Notwithstanding the provisions of any general or  
2 special law to the contrary, a person upon whom a tax on real or  
3 personal property has been assessed by the city of Springfield  
4 for the year nineteen hundred and sixty-one, or the administrator  
5 of the estate of such a person or the executor or trustee under  
6 the will of such a person, if aggrieved by such tax, may, on or  
7 before March fifteenth, nineteen hundred and sixty-two, apply  
8 in writing to the assessors, on a form approved by the commis-  
9 sioner of corporations and taxation, for an abatement thereof,  
10 and if they find him taxed at more than his just proportion, or  
11 upon an assessment of any of his property in excess of its fair  
12 cash value, they shall make a reasonable abatement; provided,  
13 that a person aggrieved by a tax assessed upon him under sec-  
14 tion seventy-five of chapter fifty-nine of the General Laws or  
15 reassessed upon him under section seventy-seven of said chapter  
16 fifty-nine may apply for such abatement at any time within  
17 three months after the bill or notice of such assessment or re-  
18 assessment is first sent to him. A tenant of real estate paying

19 rent therefor and under obligation to pay more than one half of  
20 the taxes thereon may apply for such abatement. If a person  
21 other than the person to whom a tax on real estate is assessed is  
22 the owner thereof, or has an interest therein, or is in possession  
23 thereof, and pays the tax, he may thereafter prosecute in his own  
24 name any application, appeal or action provided by law for the  
25 abatement or recovery of such tax, which after the payment  
26 thereof shall be deemed for the purposes of such application,  
27 appeal or action, to have been assessed to the person so paying  
28 the same. The holder of a mortgage on real estate who has paid  
29 not less than one half of the tax thereon may within the ten days  
30 before March fifteenth, nineteen hundred and sixty-two, apply  
31 in the manner above set forth for an abatement of such tax  
32 provided the person assessed has not previously applied for  
33 abatement of such tax, and thereupon the right of the person  
34 assessed to apply shall cease and determine. The holder of a  
35 mortgage so applying for abatement may thereafter prosecute  
36 any appeal or action provided by law for the abatement or re-  
37 covery of such tax in the same manner and subject to the same  
38 conditions as a person aggrieved by a tax assessed upon him.

1 SECTION 2. This act shall take effect upon its passage.